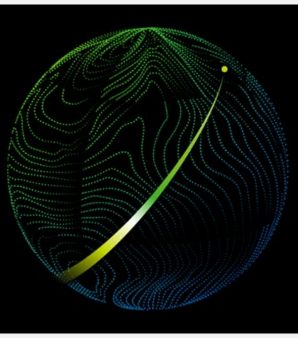
Deloitte.



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VAT deduction on intragroup services

The CJEU has published its judgment in the first of four cases on VAT on intragroup transactions. The judgment concerns input tax recovery with respect to the acquisition of services that were also supplied to other group companies.

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Senate approves VAT reform legislation

The Senate approved legislation further regulating the VAT reform passed in December 2023. Under the reform, a dual VAT will be implemented from 2026, with a seven-year transition period, in addition to a new federal excise tax.

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Soft launch of e-invoicing system

The e-invoicing system opened for registration on 12 December 2024. This soft launch applies to public sector companies and companies supplying goods and services under government procurement contracts.

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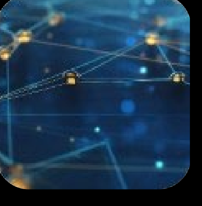

Indonesia

VAT rate increase from 1 January 2025

From 1 January 2025, the VAT rate increased to 12%. However, to ease the financial burden on the end consumer, the VAT imposition base is subject to an adjustment which may result in a different effective VAT rate.

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United States	State Tax Matters (24 January 2025), including indirect, sales and use tax developments in Colorado, Illinois and Ohio

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